

EXHIBIT 1B

**USA Commercial Mortgage
Proposed Mesirow Financial Billing Allocation**

Data per Actual Invoice		Dollars (in '000's)					% of Total						
		CMC	FT	DT	Realty	Securities	Total	CMC	FT	DT	Realty	Securities	Total
Analyzing/Evaluating Restructuring Alternatives	\$ 9.44	\$ 80.22	\$ 4.72	\$ -	\$ -	\$ 94.38	10.0%	85.0%	5.0%	5.0%	5.0%	100.0%	
BK Motions/Filings	48.57	24.28	24.28	-	-	97.14	50.0%	25.0%	9.1%	9.4%	6.4%	10.4%	
BK Schedules & SOFA	86.16	12.14	12.45	8.47	13.87	133.09	64.7%	30.0%	30.0%	5.0%	5.0%	100.0%	
Case Administration	22.72	22.72	22.72	3.79	3.79	75.74	30.0%	95.0%	5.0%	5.0%	5.0%	100.0%	
Cash Flow Model/Analyses	70.89	3.73	-	-	-	74.62	24.4%	27.4%	0.0%	0.0%	0.0%	100.0%	
Committee Issues and Requests *	116.25	65.99	58.75	-	-	241.00	48.2%	100.0%	33.3%	33.3%	33.3%	100.0%	
Company Administration	18.76	-	-	-	-	18.76	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
Court Hearings/Preparation	32.90	32.90	32.90	-	-	98.71	33.3%	33.3%	33.3%	33.3%	33.3%	100.0%	
DIP Financing/Cash Collateral	24.01	24.01	24.01	-	-	72.04	33.3%	33.3%	33.3%	33.3%	33.3%	100.0%	
Disclosure Statement/Plan of Reorg	2.90	2.90	2.90	-	-	8.70	33.3%	33.3%	33.3%	33.3%	33.3%	100.0%	
Employment/Fee Applications	6.23	6.23	6.23	-	-	18.69	33.3%	33.3%	33.3%	33.3%	33.3%	100.0%	
Financial Analysis	201.49	15.50	93.00	-	-	309.99	65.0%	5.0%	30.0%	30.0%	30.0%	100.0%	
Investigation & Forensic Analysis	687.68	152.82	687.68	-	-	1,528.17	45.0%	10.0%	45.0%	45.0%	45.0%	100.0%	
Investor Issues and Requests	7.72	2.77	4.08	-	-	14.58	53.0%	19.0%	28.0%	28.0%	28.0%	100.0%	
Leases, Executive Contracts and Agreements	20.76	-	-	-	-	20.76	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	
Liquidation Analysis	4.64	2.50	4.76	-	-	11.90	39.0%	21.0%	40.0%	0.0%	0.0%	100.0%	
Loan Portfolio	229.11	2.58	6.62	-	-	238.30	96.1%	1.1%	2.8%	33.3%	33.3%	100.0%	
Management of the Estates by the CRO	53.28	53.28	53.28	-	-	159.84	33.3%	33.3%	33.3%	33.3%	33.3%	100.0%	
Meetings/Teleconference	12.58	12.58	12.58	-	-	37.73	33.3%	33.3%	33.3%	33.3%	33.3%	100.0%	
Monthly Operating Reports	7.68	4.51	4.91	2.95	3.94	23.98	32.0%	18.8%	20.5%	12.3%	16.4%	100.0%	
Strategic Management	36.96	-	0.81	-	-	37.76	97.9%	2.1%	2.1%	2.1%	2.1%	100.0%	
Valuation Analyses/Appraisal	37.84	3.88	6.79	-	-	48.51	78.0%	8.0%	14.0%	14.0%	14.0%	100.0%	
Subtotal	1,738.6	525.6	1,063.5	15.2	21.6	3,364.4	51.7%	15.6%	0.5%	0.5%	0.5%	100.0%	
Expenses	\$ 110.49	33.40	67.58	0.97	1.37	213.81	51.7%	15.6%	31.6%	31.6%	31.6%	100.0%	
Total	\$ 1,849.06	\$ 558.95	\$ 1,131.05	\$ 16.17	\$ 22.98	\$ 3,578.21	51.7%	15.6%	31.6%	31.6%	31.6%	100.0%	

* Mesirow charged 84 hours and \$40,114 in fees to the Executory Contract Holders committee that was included in the USACM estate for purposes of this analysis.

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